

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 8:23-cv-591-KKM-UAM

IRA SHANGLES AND  
ELIZABETH SHANGLES,

Defendants.

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**ORDER**

On September 19, 2023, the Magistrate Judge entered a Report and Recommendation, recommending that Plaintiff United States' Motion for Default Judgment (Doc. 16) be granted.

The fourteen-day deadline to object to the Magistrate Judge's Report and Recommendation has passed without any party lodging an objection. 28 U.S.C. § 636(b)(1)(C); FED. R. CIV. P. 6(d). Considering the record, the Court adopts the Report and Recommendation for the reasons stated therein and grants the United States' motion.

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject, or modify a magistrate judge's Report

and Recommendation. 28 U.S.C. § 636(b)(1). If a party files a timely and specific objection to a finding of fact by a magistrate judge, the district court must conduct a de novo review with respect to that factual issue. *Stokes v. Singletary*, 952 F.2d 1567, 1576 (11th Cir. 1992). The district court reviews legal conclusions de novo, even in the absence of an objection. *See Cooper-Houston v. S. Ry. Co.*, 37 F.3d 603, 604 (11th Cir. 1994); *Ashworth v. Glades Cnty. Bd. of Cnty. Comm'rs*, 379 F. Supp. 3d 1244, 1246 (M.D. Fla. 2019).

In the absence of any objection and after reviewing the factual allegations and legal conclusions, the Court adopts the Report and Recommendation. In the light of Ira Shandles's and Elizabeth Shandles's defaults, it is undisputed (1) that Ira and Elizabeth Shandles jointly owe \$232,043.79 as of August 10, 2023 for their 2011 federal income tax liability, plus interest and statutory additions that continue to accrue, and (2) that Ira Shandles individually owes \$1,064,441.01 as of August 10, 2023, for his 2012-2018 federal income tax liabilities, plus interest and statutory additions that continue to accrue. *See* R&R at 2–5.

Accordingly, it is **ORDERED**:

1. The Magistrate Judge's Report and Recommendation (Doc. 17) is **ADOPTED** and made a part of this Order for all purposes.
2. United States' Motion for Default Judgment (Doc. 16) is **GRANTED**.

3. The Clerk is directed to enter judgment in favor of Plaintiff, the United States of America, and against Defendants Ira and Elizabeth Shandles jointly in the amount of \$232,043.79, plus statutory interest pursuant to 26 U.S.C. §§ 6621, 6622 and 28 U.S.C. § 1961(c), accruing from August 10, 2023, until paid.
4. The Clerk is directed to enter judgment in favor of Plaintiff, the United States of America, and against Defendant Ira Shandles in the amount of \$1,095,493.30, plus statutory interest pursuant to 26 U.S.C. §§ 6621, 6622 and 28 U.S.C. § 1961(c), accruing from August 10, 2023, until paid.
5. The Clerk is directed to close this case and terminate any remaining deadlines.

**ORDERED** in Tampa, Florida, on October 23, 2023.

  
Kathryn Kimball Mizelle  
United States District Judge